Regulation 39-(23.5-)107.1.

Tax returns required by this Article must be submitted on forms provided by the Department. All information required by such forms must be supplied in accordance with statute and applicable regulations and instructions issued by the Department.

Regulation 39-(23.5-)107.2.

The following forms are used by the Department of Revenue in its dealings with the public in connection with its administration and collection of all taxes due under the Colorado Estate Tax Law.

Form Number

DR 1210	Estate Tax Return
DR 1227	Certificate of Estate Tax Determination
DR 1226	Certificate of Non-Liability
DR 1089	Receipt

Information may be obtained by writing or contacting the Colorado Department of Revenue, Estate Tax Division, 1375 Sherman Street, Denver, Colorado, 80261, Telephone (303) 839-2386.

Regulation 39-(23.5-)107.3.

No person as that term is defined in Section 39-23.5-102(12) shall be entitled to receive a copy of any documents or other information relative to the value of any decedent's estate, or any other particulars set forth or disclosed in any forms filed with respect to any decedent's estate with the Department under Colorado Estate Tax Law, without either the express written consent of the person who signed such forms or submitted such information, or such person's attorney, as the same appear in the records of the Department, or pursuant to order of a court of competent jurisdiction. Nor shall such person be entitled to receive a copy of any form issued by the Department in connection with any decedent's estate unless such person would have been entitled to the same in the original or can demonstrate to the satisfaction of the Department that such person has a legitimate need for the same. No such disclosure shall be made and no such copies shall be provided if the same knowingly would be in violation of any confidentiality provisions of the laws of Colorado, any other state, or the United States.

Regulation 39-(23.5-)107.4.

In order to obtain a Certificate of Non-Liability as provided in 39-23.5-107(4), even though the estate is not subject to any tax under this article, the estate must file a Colorado Estate Tax Return. Under these circumstances, however, the estate has only to check the applicable statement on the return and complete Sections 1 and 3 of the return. Upon receipt of such a return the Certificate of Non-Liability will be issued.

Regulation 39-(23.5-)107.5.

In addition to the mandated statutory provision that a true copy of an extension of time granted for the filing of the federal return be filed with the Department within thirty days

of issuance, the Department requests that any such extension granted also be attached to the Colorado return upon the filing of the Colorado return.